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Abstract: Concerns over research diversity in our journals are longstanding, and empirical enquiry on this topic plays an important role in contributing to debate. In reflecting on the propositions put forward by Endenich & Trapp (2018), an aspect that I believe is currently implicit in their analysis, and which might usefully advance their agenda if made explicit, is the distinction between methodology (e.g. Positivism or Interpretivism) and method. The risk of adopting categories such as "elite", or, of counting method is that the nature of what diversity might look like remains only indirectly visible. This presents challenges of communication about what different forms of research aspire to achieve. This is an important element of rendering clearer what is the practical nature of complementarity hoped for in a holistic understanding of accounting. Complementarity and understanding between researchers of different methods but sharing a methodology are challenging. The greater challenge, but also thereby the greater potential complementarity, come from engagement across this methodological divide.

## Interpretive methodological expertise and editorial board composition

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18th October 2017

### Abstract

Concerns over research diversity in our journals are longstanding, and empirical enquiry on this topic plays an important role in contributing to debate. In reflecting on the propositions put forward by Endenich & Trapp (2018), an aspect that I believe is currently implicit in their analysis, and which might usefully advance their agenda if made explicit, is the distinction between methodology (e.g. Positivism or Interpretivism) and method. The risk of adopting categories such as “elite”, or, of counting method is that the nature of what diversity might look like remains only indirectly visible. This presents challenges of communication about what different forms of research aspire to achieve. This is an important element of rendering clearer what is the practical nature of complementarity hoped for in a holistic understanding of accounting. Complementarity and understanding between researchers of different methods but sharing a methodology are challenging. The greater challenge, but also thereby the greater potential complementarity, come from engagement across this methodological divide.

I thank Steve Kachelmeier for engaging with me in such constructive detail about the issues at stake in this commentary. I also thank the editors of their helpful challenges and questions on an earlier draft.

Interpretive methodological expertise and editorial board composition

Introduction

The expression “publish or perish” seems to take on ever greater emphasis in contemporary academic life. This has caused much concern about the implications for the quality of scholarship, a concern discussed in a significant number of articles cited in Endenich & Trapp (2018). It is natural therefore that the question of who is undertaking editorial work, and what implications this has for the nature of knowledge produced, are subject to careful examination. From this starting point, Endenich & Trapp (2018) motivate a comparative analysis of the composition of the editorial teams and published output of two association journals. Their primary finding is that relative to The Accounting Review (TAR), Contemporary Accounting Research (CAR) signals a greater openness to research method diversity. From their perspective of signaling, and anticipatory submission behavior, they argue that TAR’s lower signal represents a loss of potential complementarity with regard to the development of a holistic understanding of current accounting practices.

The general premise of their argument on the importance of diversity, and where it might be more or less visible are highly consistent with my own thinking on this matter (e.g. Chapman, 2012, 2015). Kachelmeier (2018) in his response sets up a chicken and egg problem of signalling and reflection with his alternative perspective, setting out better communication in the field as the key to real progress. In reading this exchange, however, I worry that the absence of an explicit attention to the distinction between methodology (i.e. positivist/interpretive) and method (i.e. field/archival, etc.) stands in the way of this goal. In developing this point there are some aspects of the analysis presented by Endenich & Trapp (2018) where there is some implicit bundling of assumptions going on that might be usefully disentangled.

The first of these relates to the mobilisation of the concept of "elite schools", a concept introduced in this journal by Williams and Rodgers (1995). Undertaking an empirical analysis this early study identified a grouping of schools that has subsequently taken on a life of its own as category for analysis. Over time there is a risk that the category has implicitly taken on a number of bundled assumptions concerning methodological prejudice. The original study explored the notion of elite, attempting to disentangle two very different framings of the word. On the positive side the paper considered the possibility of elite as a label representing a marker of "proven performance", on the negative side it worried over the possibility of elite as an unearned marker of "sponsored mobility" p. 267. The concern put forward, and subjected to some testing in Williams and Rodgers (1995), was that elite status attributed to schools as measured by publication productivity in TAR might have more of a nature of the latter than the former.

However, at least a partial explanation of the counted productivity in elite schools might have arisen from their capacity to spot potential in new recruits, but also to support and develop such potential more effectively than schools less blessed at the time with high productivity publishers. As such, cleanly disentangling of the two forms of elite discussed in Williams and Rodgers (1995) is more complicated than the analysis presented in the original paper allows for. As time goes on however, the choice of sticking to the originally counted elite schools rather than undertaking a recount to assess contemporary productivity seems to suggest a concern that membership of the elite is a matter of prestige begetting prestige, not

performance begetting performance. Such a concern would imply a degree of institutional stasis and control that seems to sit somewhat uncomfortably with a constructivist perspective.

Given that, the finding in Endenich & Trapp (2018) of decreasing representation of these "elite" schools seems not particularly surprising, but more importantly, not particularly relevant to an assessment of research diversity either. Notwithstanding my quibble about the supposed strength of iron cages in practice, the move from elite schools to diversity of journals is an indirect one at best. Individual schools may properly set their own foci and interests. In as much as such schools are characterized by success in publications in particular journals, the positive framing of elitism should leave it as no surprise that such schools might have strong representation amongst the editors and editorial boards of such journals. The matter of research diversity at the level of the journal however lies on the makeup of specialisms beyond the potentially tightly defined specialisms of particular schools however. This is a matter that requires more direct exploration, which is what the paper goes on to provide in relation to matters of topic and research method.

### **Diversity, method and methodology**

It is the matter of the categorization of research method that I particularly wish to focus on here since it is this finding with regard to the under-representation of field and case method papers in TAR compared to CAR that is given more prominence in Endenich & Trapp (2018). To paraphrase the response to this proposition from Kachelmeier (2018), this is a matter of swings and roundabouts. What the data shows is differing proportions between the journals of the six method-based categories analysed by Endenich and Trapp (2018), some higher, some lower. In deference to the concern put forward, however, his commentary goes on to offer some suggestions about communication in support of an agenda of increasing representation of field and case method studies. The challenge made on case method and the response to it goes right to the heart of Endenich & Trapp's (2018) agenda for holistic complementarity. However the crucial distinction goes beyond matters of method (and the epistemological preferences of editors which are the focus of Endenich & Trapp, 2018, p. 2) reaching into matters of ontological ones that arise from the distinction between positivist and interpretive methodologies.

The scarcity of case and field method studies in US journals has long been a matter of contention and critique. Notwithstanding the analysis of Endenich & Trapp (2018), recent years have seen encouraging developments in the US journal space on this front. The Journal of Management Accounting Research was an early mover to consider field studies under the editorship of Mike Shields, with an entire special issue devoted to this topic in 1998. More recently however there have been signs of a growing interest in the possibilities of fieldwork in other sections of the American Accounting Association and their respective journals. Moving beyond encouragement, recent papers in section journals have actively sought to equip the curious to begin undertaking fieldwork (e.g. Power & Gendron, 2015 and Kenno et al., 2017). Alongside such articles there is also a growing clarity about how, even if the study does not end up presenting large amounts of (or even any) qualitative data, going to the field to talk to people can significantly enhance the quality of quantitative positivistic work (e.g. Ittner, 2014).

Something that is not explicitly counted, but something which I doubt many readers would question concerns the balance of methodologies adopted by the field and case method papers

1 included in the study. Casual analysis suggests that the field and case method papers likely to  
2 be found in TAR are exclusively positivistic in their methodology. The question arises, how  
3 big a concern might this be in relation to a holistic agenda for the field?  
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5 In the analysis presented, field and case method represents one option out of a range of six  
6 (therefore 16.7%) of the defined space of diversity. Framed this way, with the distinction of  
7 positivist/interpretivist sitting under distinction of method, an absence of interpretive field  
8 studies might seem to be an exclusion of a rather narrow grouping. Viewed this way, the  
9 challenge put by Kachelmeier (2017) for interpretivist field study researchers to explain their  
10 work in terms more accessible to the vastly larger majority of positivists has a certain  
11 numerical logic to it.  
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14 In considering the question of research diversity however, methodology is the overarching  
15 not subordinate set of concerns (e.g. Ahrens & Chapman, 2006; Chapman 2012; Power &  
16 Gendron, 2015; Kenno et al. 2017). That is to say that interpretivism and positivism  
17 potentially inform studies adopting any of the methods presented, whereas any individual  
18 method can only touch on a small part of methodological space of positivism or  
19 interpretivism. We are most used to seeing interpretive studies adopting interviews and  
20 observations as methods, but it extends to other methods also. The work of interpretive  
21 historians makes for a very different kind of “archival” research than that falling under the  
22 definition presented by Endenich & Trapp (2018), for example. Far less commonly,  
23 experiments are potentially subject to interpretive analysis also (e.g. Boland, 1993). Viewed  
24 from the perspective of methodology therefore, the almost absence of interpretive work in  
25 TAR approaches 50% of defined space of diversity.  
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30 Whilst I hope my calculative reframing here is provocative in terms of demonstrating the  
31 weight of the issue raised by Endenich & Trapp (2018), the most important element of my  
32 argument here relates to the nature of communication as a solution to it. In Ahrens &  
33 Chapman (2006) we were indeed trying to build bridges across the methodological divide.  
34 Our argument, as quoted by Kachelmeier (2018), was meant to encourage more positivistic  
35 qualitative fieldwork, echoing prominent explanations of the iterative potential of theory  
36 development and testing between quantitative and qualitative positivistic methods (e.g.  
37 Eisenhardt, 1989). In the context of this agenda for positivistic research the questions posed  
38 by Merchant (2008) are directly valuable and relevant.  
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42 All research builds on complex sets of assumptions to which there are strong and useful  
43 alternatives (Alvesson, 2011), however. It is this matter of alternatives that lies at the heart of  
44 complementarity. A language to describe our methodological assumptions allows us to  
45 confront and engage with the different choices of others. Methodological concepts offer a  
46 more neutral ground for engagement by reminding us that our preferred research choices  
47 have no monopoly on merit. For example, the concepts of external and internal validity offer  
48 a way for positivist proponents of archival and experimental method to engage with each  
49 other about their different choices. Individual researchers might have strong preferences as to  
50 which they feel is most important, and how they feel that particular method choices act to  
51 promote or inhibit these two forms of validity. Their different methods will lead to differently  
52 calibrated judgments in relation to these two concepts. Despite these differences however the  
53 methodological language of internal and external validity allows them a common ground of  
54 engagement even as they might disagree.  
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Crucially, these are debates between proponents of different methods within a methodology however. A point we tried to also make clear in Ahrens & Chapman (2006) was that such a framing of "validity" is limited, if not harmful in engaging with interpretive work given its very different ontological, and so, epistemological choices, and that the risks are much higher if these ontological and epistemological differences are not directly engaged with also. As Kachelmeier (2018) notes, these are not words commonly used in debates between positivist researchers. Amongst themselves such vocabulary adds little, since positivist researcher all share realism as an underlying ontological assumption. The concept of validity thereby allows for debate about epistemological choices with regard to how particular methods have strengths and weaknesses in terms of a shared project of representing reality. The conceptual vocabulary of validity is enough to get by given the implicitly shared set of supporting assumptions about what is the collective project of positivistic research therefore.

Interpretivists adopt the ontological assumption of nominalism, and not realism. A useful flavour of the distinction might be gained by emphasising the difference between objects, and the names that we give them. An object might remain unchanged by my naming, but my choice of names is important and specifically constructed as more than a matter of empirical fact. Consider how important names can be when asking the question whether stock options are an expense or not, for example. Given this difference, interpretivists have their own epistemological debates around the strengths and weaknesses of method choices in relation to concepts such as authenticity, plausibility and criticality, for example<sup>1</sup>. Positivist concepts of validity are grounded in realism, authenticity on nominalism. Whilst there are analogies to be drawn between the two, the act of translation from authenticity into validity risks to submerge the essential differences in approach and interest of interpretive research. This raises threats to the quality of interpretive work from even well-intentioned appeals such as:

*"It is not that we positivists are opposed to learning something new; we just need to understand it first and interpret it within some familiar structures." Kachelmeier (2018)*

## The challenges of translation across methodologies

In developing his argument about the possibilities for interpretivists to attempt to make their work more accessible to positivists, Kachelmeier (2018) offers us a usefully concrete example of translation for us to consider whereby in the name of accessibility "Quadripartite ontological framework of structuration" might be translated into "Four aspects of structure". Acknowledgement is made of the limits of this particular translation, but this, on its own, does not refute the general principle behind the proposal of translation as a solution. Indeed, from a positivist perspective, the idea of a perfectible translation has some plausibility. Drawing on the ontological assumption of realism it follows easily to imagine that "meaning" might be objectively real, and that with enough attention to detail it might be translated into other terms in a largely lossless fashion. The translation may not be perfect, but positivist methodology encompasses a finely tuned attention to matters of translational validity, for example, and so the challenge can seem tractable.

From an interpretivist perspective however, meaning is not objective, and so communication (and thus translation) is never a neutral act (e.g. Hines 1998). As I have argued elsewhere

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<sup>1</sup> There is a vast methodological literature on such debates, but an interesting jumping off point for the unfamiliar reader may be found in Suddaby (2006).

(e.g. Chapman, 2015), our research questions and answers are never written in plain language, rather they sit in complex webs of significance that we bring to bear in reading any text. Particular words and phrases conjure up complex webs of association relating to important theories, methods, individual researchers, interesting and outdated debates, etc. These webs of associations greatly facilitate the clarity, brevity and precision of our communications within communities of experts, but represents a significant challenge in talking across them. This is true even for the plainest of plain language, as demonstrated by the probably apocryphal exchange between bank robber Willie Sutton and the Priest discussed in Tsang and Elsaesser (2011), for example.

Priest's question: "Why do you rob banks?"  
Willie Sutton's answer: "Because that is where the money is."

The simplicity of the words hides the very different contexts of interpretation. The priest is concerned with the renunciation of sin, the bank robber with efficiency of theft, and so the question and answer are at completely at cross-purposes, plain language notwithstanding. How much greater the challenge when translating a phrase such as "Quadripartite ontological framework of structuration" into "Four aspects of structure" then?

Quadripartite → Four aspects

In this case I happily cede to the request to use simpler language. If my high school education does not fail me then this represents a translation from Latin into English. The price of accessibility over the author's preferred vocabulary therefore seems negligible in the context of attempting to build bridges.

Ontological framework of Structuration → Aspects of Structure

Here, the cost of translation is vastly higher. Put very briefly indeed, a central premise of Giddens' work is of the need to move beyond the dichotomy between structure and agency (e.g. Englund et al., 2011), and so the word structuration is to signal this mutual constitution of structure and agency as a counterpoint to the idea that structure as something to be examined independently.

To move beyond the specific example however, the nature of interpretive work is distinctively different from positivist in many significant ways. One particularly provocative challenge to positivist evaluation of interpretive work, is that interpretive work does not aspire to make strong form claims to be right or wrong in the way that is inherent in positivist work. Positivism has the underlying assumption of realism to allow for reality as the ultimate arbitrator of what is right and wrong. As a result, there can be interesting "horse race" papers where we see from the data which theory "wins" under positivism. No such horse races are possible interpretively however. An assumption of nominalism means that the data ultimately does not speak for itself. Rather different theoretical lenses offer different perspectives. Suddaby (2015) notes that this offers a distinctive role for theory in fashioning normative lenses to analyse the nature of the world as it might be, not simply as it is.

This apparent freedom to see things as we might like presents the challenge to rise beyond theoretical tautology in interpretive work. The risk is that mechanical use of theoretical vocabulary results in a presentation of how the elements of social structure discussed by our preferred theorist are indeed "discovered" to exist in practice. This has little value given the



nature of theory as a lens in interpretive work. Interpretively theorised field material offers an account of something without denying that a different theoretical lens might have highlighted different things. The challenge facing such selective presentations is not to be exclusively right, rather to take a next step in ongoing and shifting streams of interpretive theorising that can “usefully” inform our understanding of the nature of accounting.

Such subjectivity, and its potentially temporary nature are not exclusive to interpretive research (e.g. Gendron, 2013; Luft and Shields, 2014) however. What is more distinctive in interpretive work is the apparently restless succession of “new” theorists and theories to be found. Over time, individual theoretically bounded streams of interpretive research develop blind spots as they pursue their agendas. As a result they risk to internalise their own assumptions too strongly such that they become less open to the consideration of alternative explanations which form an essential guard against the threat of theoretical tautology which is particularly biting given nominalist assumptions of interpretive work. Writing on this challenge in relation to his own work, Law (1994) gives a nicely worded summary of the challenge:

*“... given my concerns I think the Laboratory [research site] was this rather than some other way. So I think that I’m telling stories not only of myself, but also of something beyond myself. [...] Thus when I make voices speak, as I sometimes do, I do this because I want to expose and explore some of the places where I feel vulnerable or uncertain, the places that I experience as sociologically or politically (as well as personally) risky. For a modest sociology, whatever else it may be, is surely one that accepts uncertainty, one that tries to open itself to the mystery of other orderings.” pp. 17-18*

In summary then, the very different nature of the intentions and quality judgements appropriate to interpretive work means that positivists are poorly placed to judge its quality and contribution, since they are likely to ask the wrong questions of a paper (e.g. “does the case tell me what is really going on?”) and be quite unfamiliar with the currents of theoretical development that serve to make empirical observations significant in relation to interpretive agendas. Judged against the benchmark of making a positivist contribution, it seems all but inevitable that interpretive work will fall short of the mark. The intentions and execution of interpretive work are so different from positivist work that the chance of hitting both targets simultaneously seems vanishingly small.

## Conclusions

The proposition put forward by Endenich & Trapp (2018) is that research diversity is important in the search for a holistic understanding of accounting. In support of the agenda of communication that is shared in principle (if not in practicalities) between Endenich & Trapp (2018) and Kachelmeier (2018), I have argued here of the fundamental importance of distinguishing between positivist and interpretivist methodologies. Not engaging with the difference between methodology and method presents the risk that the propositions for improving communication put forward by Merchant (2008) and Kachelmeier (2018) do indeed amount to a call for interpretive work to become positivist, not a way for it to pursue interpretive agendas. If the intention is a holistic understanding, then this is problematic.

The realm of interpretivist research is indeed very different and often unfamiliar to positivists and this presents a significant challenge therefore. Incommensurability - Different researchers talking about different things in different ways was a considerable source of worry for Burrell & Morgan (1979) and many researchers since. This is the risk worrying Kachelmeier (2018), that there might be no basis communication between members of different groups if the differences are so great. My own reflection on this matter is that becoming familiar with each other's work requires the opportunity to encounter it. I would add that a more rounded methodological training whereby words such as ontology and epistemology are not the sole preserve of interpretivists might also help in this challenge. Positivists also make ontological and epistemological decisions in their work, and it can be that more explicit discussion of this offers positivists a useful conceptual armoury to further their own deliberations as well as to engage with interpretivists.

A broader methodological training might also help in considering the role of ethics and values in research also. Such matters naturally fall into the realm of interpretive research, but have importance for positivist work also. A matter of discussion in sciences more generally (e.g. Jasanoff, 2004), this has a particular resonance in the journal in which this exchange appears, of course. Such debate plays an important role in our ability as a discipline to take responsibility for the effects of the knowledge that we create regardless of the aims and scope of our different journals however. Science often proceeds on an assumption of value neutrality, with an idea of simply finding out what is. The mistaken impression of freedom from ethical debate can be even stronger if research draws solely upon already publically available data. Some positivists, starting from a proposition of value neutrality in their work may argue that their skills do not equip them to wrestle with such matters, which are better left to politicians, regulators, activists, for example. This was indeed the puzzled response of the editor of the *European Accounting Review* (alone amongst the editors on the panel, the rest of whom saw the purpose in engaging with the topic) to the challenge set at the 2015 European Accounting Association Annual Congress at its Editors' Symposium - How to publish research aimed at making a more equal and fair society.

The development of broader methodological training might seem like a far off possibility from where we start in the field. In reflecting on that, however, I take comfort from how challenging the idea must have seemed in the early days of the project to draw interpretive work into *Contemporary Accounting Research* when it first began. Yet recent years have seen appointment of interpretively trained editors and editorial board members at *Auditing: A Journal of Theory and Practice*, *Behavioral Research in Accounting*, and *Journal of Management Accounting Research*. I take these as very positive signals of growing acceptance of the agenda put forward by Eendenich & Trapp (2018).

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